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DEC 0 7 2004

Group Art Unit: 1751

241A 3544

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

MOTOHIRO TAKANO, et al.

Application No.: 10/748,164

Issued: December 31, 2003

For:

SEALING MATERIAL FOR AIR-

CONDITIONER

LETTER RE REVOCATION AND NEW POWER OF ATTORNEY

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22323-1450

Dear Sir:

Attached hereto please find a Revocation and New Power of Attorney signed by the officers of the applicant (assignee) companies.

Accordingly, it is respectfully submitted that the Patent Office record the attached Revocation and New Power of Attorney and send all communications to the name and address shown below:

> KODA AND ANDROLIA 2029 Century Park East, Suite 1430 Los Angeles, CA 90067 Tel: (310) 277-1391 Fax:(310) 277-4118

> > Respectfully submitted,

KODA & ANDROLIA

William L. Androlia

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Certificate of Transmission

I hereby certify that this correspondence is being facsimile transmitted to the Patent and Trademark Office Fax No. (703) 872-

9306 on December 7, 2004.

William L. Androlia Name

Signature

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REVOCATION AND NEW POWER OF ATTORNEY

Commissioner for Patents Washington, D.C. 20231

INOAC CORPORATION and DENSO CORPORATION, as the assignees and applicants of the above-identified United States Patent Application No. 10/748,164 (Reel/Frame:-014866/0307), do hereby revoke all powers of attorney previously given and does hereby appoint the following attorneys to prosecute and transact all business in the Patent and Trademark Office connected therewith.

> H. Henry Koda William L. Androlia

Reg. No. 27,729 Reg. No. 27,177

Send Correspondence to:

Direct Telephone Calls to:

KODA AND ANDROLIA 2029 Century Park East, Suite 1430 Los Angeles, CA 90067

KODA AND ANDROLIA (310) 277-1391

November 5, 2004 Date:

Name: Hideyuki HIROTA Position President, COO

of INOAC CORPORATION

November 8, 2004 Date:

Name: Hirohiko USUI.

Position: General Maneger, Intellectual

of DENSO CORPORATION

Property Dept.